Government of Saskatchewan

Annual Report 1986-87

Sixtieth
Annual Report
of the
Saskatchewan
Public Service
Superannuation
Board
for the year ended
March 31, 1987

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Saskatchewan
Public Service
Superannuation
Board

The Honourable F. W. Johnson
Lieutenant Governor
Province of Saskatchewan

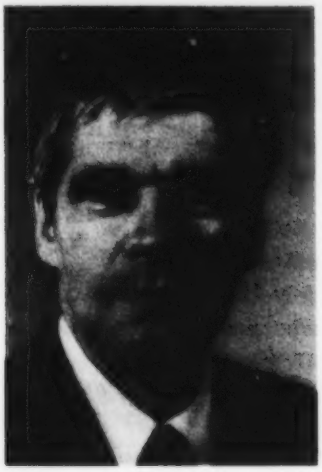
Sir:

I have the honour to submit herewith the sixtieth Annual Report of the Public Service Superannuation Board, together with the financial statements, for the fiscal year ending March 31, 1987, pursuant to the provisions of Section 69 of The Public Service Superannuation Act.

Respectfully submitted,

J. Gary Lane, Q.C.
Minister in Charge
Public Service
Superannuation Board

Saskatchewan
Public Service
Superannuation
Board



The Honourable J. Gary Lane, Q.C.
Minister in Charge
Public Service Superannuation Board
Regina, Saskatchewan

Sir:

On behalf of the Public Service Superannuation Board, I have the honour to present herewith the sixtieth Annual Report of the Public Service Superannuation Board for the fiscal year ended March 31, 1987.

Respectfully submitted,

Brian Smith

Brian Smith
Chairman

The Public Service Superannuation Board

Objective

The primary objective of the Board is to provide superannuation allowances to employees who retire and to the dependants of deceased superannuates and employees, in accordance with the The Public Service Superannuation Act.

Contributions and Payments

During the fiscal year ended March 31, 1987 employees' contributions to the superannuation plan amounted to $12,876,812.

Allowances paid during the year to superannuates, and to the spouses and children of deceased superannuates and employees, amounted to $40,991,041.

Refunds of contributions and interest paid with respect to employees amounted to $2,186,789. Government contributions amounting to $849,448 were paid with respect to employees who transferred to other pension plans under the terms of reciprocal transfer agreements.

During the year, employees contributed $1,605 to the Employees' Savings Account. Refunds of contributions and interest and retirement allowances paid to employees amounted to $19,451. A Government matching contribution amounting to $18,958 was paid with respect to employees under the Employees' Savings Account who retired or died in service.

Details of the financial transactions of the Board with respect to the Consolidated Fund, the Anti-Tuberculosis League Employees Superannuation Fund and the Saskatchewan Transportation Company Employees Superannuation Fund are contained in Financial Statements included in this report.

Retirements and Deaths

One hundred and eighty employees were granted retirement benefits during the fiscal year:

Table 1	Employees retired having attained age 65	89
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	Total	180

During the year 21 employees, 84 superannuates and 32 spouses receiving an allowance died. A superannuation allowance was granted to 39 spouses of deceased superannuated employees. In the remaining cases, there were no beneficiaries. (See Tables 10, 11 and 12)

A superannuation allowance was granted to 12 spouses and 6 children under age 18, with respect to the deceased employees. In the remaining cases, where no allowance was payable, the deceased employees' contributions and interest were refunded or a double refund was paid as provided for under the Act.

Twenty-seven employees who terminated under the Public Service Superannuation Plan exercised their option to transfer their service and contributions to other public service plans under reciprocal transfer agreements. (See Table 13).

Administration

The Board, which consists of three members appointed by the Lieutenant Governor in Council, is responsible for the administration of The Public Service Superannuation Act.

The Public Employees Benefits Agency has responsibility for the operation, administration and management of several superannuation plans and other employee benefits programs. Administration of the Public Service Superannuation Plan, the Anti-Tuberculosis League Employees Superannuation Plan and the Saskatchewan Transportation Company Employees Superannuation Plan is carried out by this Agency.

The Board extends its appreciation to the diligent staff of the Agency responsible for the day to day administration and accounting requirements of the Public Service Superannuation Plan and to all government departments and agencies for their co-operation and assistance during the year.

Public Service Superannuation Board

Brian Smith	**Chairman**
Steve Pillipow	**Vice-Chairman**
Bruce Jackson	**Member**

Organization Chart

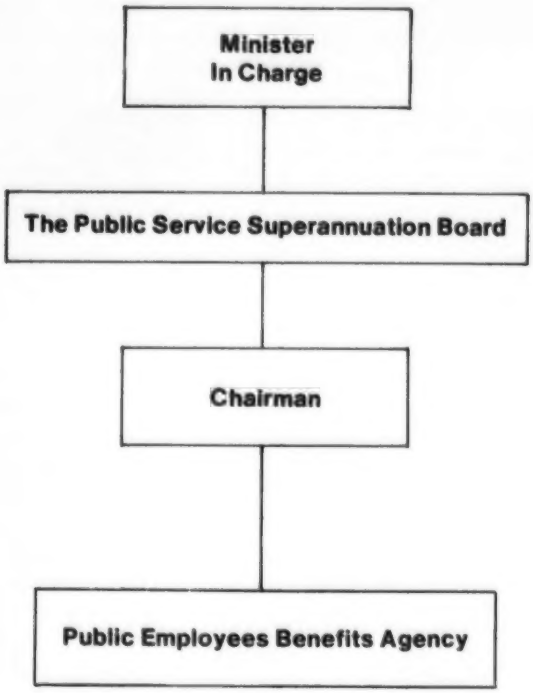


Table 1

Employees Retired Having Attained the Age of Retirement — Age 65

Name	Position	Department	Effective Date	Last Monthly Salary	Age	Service Yrs./ Days	Annual Allowance
Amundson, Norman M.	Purchasing Superv.	Wasc. Centre Auth.	Dec. 1/86	3,194.00	65	23.99	12,814.92
Anderson, George A.	Inst. Serv. Wkr. 3	B.R.C.C.	Oct. 1/86	1,514.02	65	14.92	3,815.88
Antaya, Gill R.	Gen. Mtce. Mech. 1	Supply and Services	Feb. 1/87	2,122.00	65	10.43	3,209.76
Babbings, Ruby	Serv. Personnel	S.V.R.C.C.	Feb. 1/87	1,671.00	65	14.269	3,474.00
Balon, Mike (LS)	Gen. Serv. Wkr. 1	Highways	Dec. 1/86	10.02/hr.	65	8.55	1,632.96
Barker, William K.	Ombudsmen	Legislation	Feb. 1/87	4,580.00	65	15.330	12,179.64
Barry, Peter	Corr. Manager 1	Justice	Aug. 1/86	3,109.57	65	29.126	17,940.24
Beeds, Peter	Labourer	Parks and Ren. Res.	Apr. 1/86	10.229/hr.	65	5.32	1,004.28
Bell, John N.	P.H. Inspector 2	Health	Nov. 1/86	2,839.00	65	26.182	12,438.58
Bews, Robert A.	Chairman	Surf. Rights Arb. Bd.	Dec. 1/86	3,332.17	65	21.190	13,927.32
Bowers, Russell J.	Nurse 3	Health	Oct. 1/86	2,870.80	65	36.15	19,729.08
Braun, Joseph	Admin. Officer 5	Education	Apr. 1/86	4,083.00	65	43.113	31,119.84
Brown, Dorothea M.	P.H. Nurse 3	Health	Sept. 1/86	3,204.00	65	23.253	12,800.28
Buck, Patrick	Farm Worker 2	Agriculture	July 1/86	1,716.00	65	11.66	2,541.84
Budney, Theodore	Equip. Oper. 2	Highways	Oct. 1/86	2,055.00	65	20.145	6,261.16
Christopherson, Lyle	Instructor 4	Adv. Ed. and Manpower	Jan. 1/87	3,183.00	65	12.141	7,594.46
Cochrane, Elizabeth	Fort San	Anti-T.B. League	May 1/86	2,737.00	65	24.113	9,766.80
Davidson, Agnes D.	Chief Inst Res.	Education	Aug. 1/86	4,651.00	65	29.34	24,701.16
Eisler, Bernard	Co-op Mgt. Adv. 2	Co-op and Co-op Dev.	Jan. 1/87	3,408.48	65	29.88	18,343.80
Fletcher, William	Fire Protection Worker 1	Parks and Ren. Res.	May 1/86	1,773.00	65	7.8	1,522.32
Fraser, Cecil	Oper. Serv. Wkr. 1	Parks and Ren. Res.	Feb. 1/87	13.627/hr.	66	5.125	3,301.55
Fuchs, Martin A.	Mo. 5000	Health — S.H.S.P.	Jan. 1/87	3,810.00	65	35.257	26,064.00
Goettler, Walter	Farm Worker 3	Agriculture	July 1/86	1,870.00	65	8.137	2,316.24
Goritz, William K.	Gen. Serv. Wkr. 2	Supply and Services	Dec. 1/86	1,698.00	65	13.30	3,310.92
Greva, Anne E.	Medical Typist 2	Sask. Cancer Fnd.	Oct. 1/86	1,955.00	65	25.110	8,042.52
Gristwood, Harold	Labourer	Highways	Aug. 1/86	1,071.69	65	6.307	1,321.56
Hall, Faith	Admin. Officer 2	Health	Mar. 1/87	3,275.00	65	24.263	13,544.16
Hanson, John O.	Agrologist 2	Agriculture	Oct. 1/86	3,571.00	65	25.102	16,847.63
Henriet, Martha G.	Soc. Serv. Wkr. 1	Social Services	June 1/86	2,245.00	65	19.262	6,422.52
Hession, Grace E.	Nurse 2	Health	June 1/86	2,723.00	65	26.43	18,072.12
Hinke, Ernest	Head Carpenter	S.T.C.	Oct. 1/86	12.51/hr.	65	6.356	2,177.52
Hitchman, Audrey	Clerk Steno 3	Alcoholism Comm.	Oct. 1/86	1,888.00	65	42.41	13,277.40
Hughes, Margaret	Labourer	Highways	July 1/86	10.535/hr.	65	2.134	360.00
Hunt, W. Alfred	Labourer	Parks and Ren. Res.	Oct. 1/86	10.535/hr.	65	4.308	932.28
Jasper, John E.	Equip. Operator	Highways	Dec. 1/86	11.273/hr.	66	19.218	6,041.99
Kaminski, Stella R.	Gen. Serv. Wkr. 3	Parks and Ren. Res.	Oct. 1/86	1,805.00	65	34.18	11,346.00
Kirton, Harvey M.	Livestock Insp. 1	Agriculture	Oct. 1/86	2,085.00	65	19.30	5,302.92
Knudson, John	T.S.S.P. Insp. 1	Labour	July 1/86	3,408.00	65	25.55	16,016.40
Kopciuch, Walter	Head Carpenter	S.T.C.	Oct. 1/86	12.51/hr.	65	30.316	11,039.84
Kozar, Helen	Operations Branch	Parks and Ren. Res.	Aug. 1/86	1,737.00	65	10.35	2,378.45
Koziel, Florian	Labour Service	Parks and Ren. Res.	June 1/86	1,773.00	65	6.216	1,170.00
Krobel, Alfred	Labourer	S. S. River Irrig.	July 1/86	2,145.00	65	5.362	1,358.88

Name	Position	Department	Effective Date	Last Monthly Salary	Age	Service Yrs./ Days	Annual Allowance
Kuan, Peter W. (Dr.)	Can. Clinic Assoc.	Sask. Cancer Fnd.	Jan. 1/87	9,357.00	65	28.214	53,010.48
Lahrman, Fred	Research Officer 3	Culture and Youth	Oct. 1/86	3,500.00	65	39.44	25,905.24
Lindsay, James	Mechanic	Wascana Cen. Auth.	July 1/86	13.97/hr.	65	14.200	5,605.44
March, Mike	Labour Service	Parks and Ren. Res.	Mar. 1/87	10.535/hr.	65	4.308	1,464.92
Matchett, Myrtle C.	Clerk 2	Education	Jan. 1/87	1,632.00	65	25.138	6,761.88
McCrum, Emily M.	Super. Oper. (Gen.)	Parks and Ren. Res.	Jan. 1/87	2,415.00	65	10.22	3,676.80
McKenzie, Gordon	MO4000	Highways	Mar. 1/87	3,634.00	65	42.99	27,609.36
McMillan, Beulah	Labourer	Highways	Oct. 1/86	8.896/hr.	65	5.317	1,114.68
Meagher, Cecelia K.	P.H. Nurse 1	Health	July 1/86	2,993.00	65	16.2	8,126.04
Merkowsky, Anthony H.	G.S.W. 1	Supply and Services	May 1/86	1,805.00	65	9.50	2,393.28
Moen, Peter O.	Mo. 9000	Agriculture	Jan. 1/87	5,041.00	65	40.211	37,970.52
Montgrand, Alfred	Prop. Const. Off.	Supply and Services	Nov. 1/86	2,837.00	65	13.290	6,456.11
Monteith, Flora	Clerk 4	Prov. Library	Dec. 13/86	2,068.00	65	20.4	6,173.16
Newberry, Myrtle	Clerk Steno 4	Social Services	Feb. 1/87	2,049.00	65	12.245	3,890.64
Pearce, H. Evelyn	Clk. Typist 3	Ec. Dev. and Trade	Sept. 1/86	1,888.00	65	16.288	4,675.61
Peddie, Robert J.	Instructor	Adv. Ed. and Man.	Aug. 1/86	3,442.00	65	26.97	16,646.76
Peters, Julius	Equip. Oper. 1	Highways	Nov. 1/86	11.273/hr.	65	24.25	7,426.02
Picklyk, John	Equip. Oper. 3	Highways	Feb. 1/87	2,244.41	65	21.125	8,537.28
Podilsky, Myroslaw	Reg. Director 2	Health	Mar. 1/87	7,078.00	65	33.151	46,012.68
Poitras, Joseph (LS)	Equip. Oper. 1	Highways	Nov. 1/86	11.273/hr.	65	15.337	3,790.32
Priebe, Bertha	Nurse 2	Sask. Cancer Fnd.	Apr. 1/86	2,615.00	65	21.90	8,410.68
Prince, Ruth	Clerk Steno 4	Justice	Dec. 1/86	2,049.00	65	11.122	3,462.96
Raczynski, Edward E.	Gen. Mtce. Mech.	Social Services	Feb. 1/87	2,122.00	65	18.92	5,106.60
Raidal, Arvo	Program Consultant	Social Services	Aug. 1/86	4,260.00	65	27.74	22,179.60
Reilly, Albert E.	Corr. Serv. Off. 1	Social Services	June 1/86	2,496.35	65	13.139	4,915.80
Ring, Dr. Edward	Clinic Director	Anti-T.B. League	June 1/86	5,413.00	65	17.182	18,289.80
Robinson, Louis M.	Auditor 1	Rev. and Fin. Serv.	June 1/86	2,521.00	65	35.304	14,940.48
Rogal, Ida W.	Serv. Pers. 1 (Housekeeping)	S.V.R.C.C.	Nov. 1/86	1,614.65	65	14.184	3,507.19
Scobie, John G.	Equip. Operator 2	Highways	Aug. 1/86	2,055.00	65	13.299	4,276.26
Scott, Edna L.	Nurse	Palliser Reg. Care	May 1/86	2,825.96	65	14.334	5,810.04
Scott, Mervin	Mtce. Supervisor	Parkland R.C.C.	Jan. 1/87	2,249.46	65	24.13	8,495.52
Shewchuk, Carl	H.D. Mechanic	Highways	Dec. 1/86	2,633.30	65	12.8	6,124.68
Smytaniuk, John	Equip. Operator 3	Parks and Ren. Res.	May 1/86	2,203.00	65	21.30	5,936.04
Stewart, Alexander	Instructor	Adv. Ed. and Man.	Apr. 1/86	3,399.00	65	32.5	21,468.60
Stianson, Lloyd	Labourer	Parks and Ren. Res.	Sept. 1/86	10.535/hr.	65	6.244	1,443.00
Surik, Fred	Oper. Service Wkr.	Parks and Ren. Res.	May 1/86	1,877.00	65	5.269	1,230.48
Swift, Donald	Labourer	Parks and Ren. Res.	Mar. 1/87	10.535/hr.	65	10.89	3,883.75
Theis, Phyllis E.	Exam. of Titles	Justice	Jan. 1/87	2,184.00	65	15.138	5,007.48
Tokaryk, Fred G.	L.S. E.O.1	Highways	Apr. 1/83	11.273/hr.	65	7.215	1,498.20
Umpherville, J.	Inst. Ser. Wkr. 4	Social Services	Dec. 1/86	1,811.74	65	10.275	2,766.36
Venne, Abel	Labourer	Parks and Ren. Res.	Apr. 1/86	10.829/hr.	65	5.289	1,270.20
Weigel, Henry P.	Labourer	Parks and Ren. Res.	Apr. 1/86	10.675/hr.	65	5.10	911.76
Welch, James A.	Corr. Manager 3	Justice	May 1/86	3,708.00	65	31.118	22,361.76
Westwood, Reginald	Mtce. Superv.	Health	Oct. 1/86	4,379.00	68	16.4	14,676.32
Wonko, August	Trades Inst. 3	Justice	Feb. 1/87	3,309.00	65	30.246	23,799.94
Wood, Anthony	Admin. Off. 3	Northern Sask.	Aug. 1/86	2,711.69	65	29.87	16,947.72
Yaremko, Henry	Labourer	Highways	Nov. 1/86	10.535/hr.	65	17.50	4,603.52

Table 2

Employees Retired at Their Option After Age 60 — Reduced Allowance

Name	Position	Department	Effective Date	Last Monthly Salary	Age	Service Yrs./ Days	Annual Allowance
Gullaher, Elizabeth	Clerk Typist 3	Social Services	June 1/86	1,833.00	62	15.212	8,446.20
Halina, Margie	Social Worker 3	Alcoholism Comm.	Jan. 1/87	3,297.00	63	16.78	14,576.04
Harris, Roy	Supervisor Oper.	Highways	June 1/86	2,415.00	63	11.167	8,596.68
Horncastle, June	Clerk 4	Parks and Ren. Res.	June 1/86	2,008.00	60	15.183	8,863.68
Howell, Forest P.	Agro. 2	Agriculture	Jan. 1/87	3,571.00	62	16.170	15,007.56
Kutcher, Mary E.	Group Activities Guide	Social Services	Jan. 1/87	1,751.00	61	16.18	8,412.60
Mathieson, Alice F.	Clerk Typist 3	Agriculture	Apr. 1/86	1,833.00	60	17.25	8,475.72
Newton, Lillian	Personal Serv. Wkr.	Palliser Reg. C.C.	July 30/86	12.42/hr.	60	16.28	8,962.08
Williamson, Doris	Clerk Typist 2	Adv. Ed. and Man.	May 1/86	1,584.00	60	16.272	8,209.56

Table 3

Employees Retired at Their Option After Age 60 — No Reduction

Name	Position	Department	Effective Date	Last Monthly Salary	Age	Service Yrs./ Days	Annual Allowance
Adams, Vera M.	Kepunch Supervisor	Health	Oct. 21/86	2,068.00	63	41.320	16,501.80
Adams, Claude	Correct. Wkr. 1	Social Services	Feb. 1/87	2,312.79	60	20.326	12,233.20
Allison, Ray A.	Superv. of Educ. 1	Education	Aug. 1/86	4,666.00	60	39.15	39,141.00
Armstrong, Lorne	Nurses Aide	Health	July 22/86	1,791.03	61	22.309	10,270.56
Bajcic, Mary A.	Graduate Nurse	S.V.R.C.C.	Nov. 1/86	2,083.00	60	34.80	18,807.84
Feit, Isabella A.	E.C.G. Trained E.E.G. Trained	Wascana Rehab. Centre	Oct. 1/86	1,847.31	60	35.15	16,984.08
Hannan, Thomas V.	Corr. Sch. Teacher	Education	July 11/86	3,389.00	64	39.172	27,678.00
Heisler, Sebastian	Plumber	S.V.R.C.C.	July 1/86	2,969.00	62	35.5	26,656.68
Hunker, Ernest	Admin. Officer 2	Highways	Sept. 1/86	2,947.18	65	40.62	21,415.92
Janzen, Martin J.	Member	Local Govt. Board	Jan./87	4,199.00	64	29.287	31,570.20
Karst, Gerald	Transp. Manager	S.T.C.	Jan. 1/87	1,950.00 (Bi/Wk)	61	40.217	35,392.44
Kroeker, Ernest K.	Mun. Appraiser 3	Sask. Assess. Auth.	Feb. 1/87	2,820.00	63	20.307	16,485.60
Leoppky, Joseph H.	Serviceman 1	S.T.C.	May 25/86	990.75 (Bi/Wk)	60	37.282	19,301.88
MacDonald, Ronald M.	Sr. Storekeeper	Health	June 1/86	2,303.00	63	32.282	1,646.69
MacPherson, A. Joanne	Reg. Land Titles	Justice	Aug. 1/86	2,585.00	60	35.23	20,405.70
Markiewicz, Robert	Coach Operator	S.T.C.	July 5/86	53.90/mi	62	29.1	23,960.76
Matheson, Wilma	Mgt. Series 4	Adv. Ed. and Man.	Oct. 1/86	4,580.00	60	27.108	27,712.70

Name	Position	Department	Effective Date	Last Monthly Salary	Age	Service Yrs./ Days	Annual Allowance
McLean, Concordia	Graduate Nurse	S.V.R.C.C.	Oct. 11/86	2,083.00	64	38.39	16,796.50
Mysak, Orest	Agrologist 11	Agriculture	June 1/86	3,571.00	61	35.56	30,350.40
Oleck, Edward	Driver	S.T.C.	July 12/86	46.68/mi	60	28.63	19,821.24
Postnikoff, Peter	Ferry Operator	Rural Development	Jan. 13/87	2,100.00	62	30.143	13,949.28
Reid, Gordon	Equip. Operator 2	Highways	Nov. 1/86	2,124.31	62	21.204	10,448.64
Revell, Dorothy A.	Clerk 5	Social Services	Jan. 1/87	2,621.00	60	20.286	13,257.84
Saip, William	Park Assistant 2	Wasc. Centre Auth.	Feb. 1/87	2,083.97	62	28.150	15,975.60
Tacholsky, Evelyn A.	Clerk Typist 3	Highways	Sept. 13/86	1,888.00	62	20.127	11,354.16
Utigard, Elmer	Mechanic 1	S.T.C.	July 1/86	15.87/hr.	64	31.44	21,421.68
Welsch, George D.	Housekeeping Sup.	Parkland Reg. C.C.	Nov. 1/86	1,913.37	60	25.78	13,320.96
Woloshyn, Nick	Therapist 1	Health	Oct. 1/86	2,429.00	60	21.30	11,988.39

Table 4

Employees Retired at Their Option With 35 Years Service

Name	Position	Department	Effective Date	Last Monthly Salary	Age	Service Yrs./ Days	Annual Allowance
Balkwill, Jesse J.	Storekeeper	S.V.R.R.C.	June 1/86	2,118.00	55	35.255	16,767.80
Chuckry, Roy Lester	Journeyman 2	Highways	Apr. 5/86	2,916.00	56	35.332	22,493.52
Eley, Harold	M.S. 4 Eng.	Highways	June 7/86	4,621.00	59	38.122	38,271.84
Erlandson, Donald A.	Motor Coach Op.	S.T.C.	Mar. 1/87	53.94/mi	59	38.245	26,263.65
Fedoruk, Sylvia O.	Dir. Phys. Serv.	Sask. Cancer Fnd.	Jan. 1/87	5,893.00	59	35.123	41,623.92
Fladager, Grant	Mgt. Series 4	Parks and Ren. Res.	Apr. 12/86	4,447.00	58	37.346	36,343.56
Frederickson, R. A.	Hwg. Proj. Sup. 2	Highways	May 3/86	3,599.00	57	35.1	28,147.44
Gerock, Ralph	Contr. Project Co-ordinator	Supply and Services	Jan. 1/86	3,693.00	53	35.21	29,886.00
Gorgichuk, Mary	Stenographer	Anti-T.B. League	Nov. 26/86	1,833.00	56	35	15,451.08
Hamilton, Robert D.	Mtce. Clerk	S.T.C.	Dec. 1/86	13.26/hr.	59	35.112	19,226.18
Hourie, John	Res. Mtce. Sup. 1	Parks and Ren. Res.	June 1/86	2,288.00	56	35.288	19,300.56
Hughes, John F.	Assit. Dir. Acctg.	Rev. and Fin. Serv.	Apr. 4/86	4,839.00	53	35.92	39,033.96
Jessup, Dorothy	Accountant 1	Energy and Mines	July 1/86	2,584.00	52	35.4	21,399.96
Johnson, Arthur D.	Dist. Mtce. Super.	Highways	Apr. 5/86	3,599.00	54	36.256	29,439.00
Marlowe, G. Keith	Shop Foreman 2	Highways	Jan. 1/87	3,294.00	53	35.173	25,275.48
Molnar, Mary E.	P.O. 5000 B.	Local Govt. Board	May 1/86	3,589.00	56	36.86	27,018.84
Patrick Quinton O.	Purchasing Agent	S.V.R.C.C.	Jan. 3/87	2,626.00	59	35.247	23,340.48
Perecz, Katherine	Clerk Steno 3	Alcoholism Comm.	July 7/86	1,888.00	52	35	14,877.48
Reavley, Ronald M.	Management Level 9	Highways	Sept. 4/86	4,840.00	55	37.36	39,688.32
Sokalofsky, Alexander	Co-or. Colleges	Educ. and Manpower	June 1/86	3,816.00	58	36.112	30,715.32
Watson, Alison	Supervisor of Stats.	Sask. Cancer Fnd.	July 19/86	2,069.00	58	39.360	18,121.80
Wesley, Harold L.	Hwy. Mtce. Sup. 2	Highways	May 8/86	2,914.00	54	35	24,165.12
Whitehead, Lloyd	Mo. 7000	Supply and Services	Dec. 1/86	4,375.00	54	35.50	32,967.24

Table 5

Optional Retirement with Reduced Pension After Age 55 With Minimum 30 Years Service

Name	Position	Department	Effective Date	Last Monthly Salary	Age	Service Yrs./ Days	Annual Allowance
Widdup, Robert	Co-ord. of Assess.	Sask. Assess. Auth.	Sept. 3/86	3,983.00	55	31.125	24,135.36

Table 6

Employees Retired on the Grounds of Ill Health

Name	Position	Department	Effective Date	Last Monthly Salary	Age	Service Yrs./ Days	Annual Allowance
Malnyk, Edward	Ombudsman Chief Inv.	Legislation	Nov. 14/85	3,152.99	56	22.169	17,464.44

Table 7

Employees Granted Deferred Allowance — Now Payable

Name	Position	Department	Effective Date	Last Monthly Salary	Age	Service Yrs./ Days	Annual Allowance
Bogues, Hazel	Clerk Steno 3	Local Govt. Board	July 30/86	1,833.00	60	16.342	5,194.68
Brunet, George	Equip. Oper. 2	Municipal Affairs	Aug. 6/86	6.61/hr.	60	15.240	5,414.52
Easson, Beatrice E.	Nursing Superv.	Social Services	Sept. 30/86	755.00		10	1,260.12
Gouk, Patricia A.	Licence Issuer	Sask. Govt. Ins.	Nov. 27/86	2,233.00	60	20.166	8,206.87
Gracey, John F.	Admin. Analyst	Health	Apr. 9/86	2,086.00	60	15.287	7,084.32
Harden, Lois E.	Judicial Off. 1	Justice	June 9/86	2,454.00	60	18.227	9,499.56
Hope, William E.	Agrologist II	Agriculture	July 2/86	3,271.00	65	10	4,983.60
Klotz, Christine	Ward Clerk	Health	June 4/86	1,681.00	60	20.313	8,641.92
Kovar, Alexander	Res. Mtce. Sup.	Parks and Ren. Res.	May 17/86	2,256.00	60	15.358	9,305.64
Martens, Eva	Asst. Lab. Tech. 2	Anti-T.B.	Aug. 13/86	1,680.00	62	20.271	7,219.42
Morrison, Claude	Admin. Officer 2	Northern Sask.	Feb. 8/87	1,777.00	60	26.183	12,344.64
Neault, Christine	Reg. Nurse	Anti-T.B. League	June 26/86	2,400.27	65	6.233	2,400.60
Reiser, Gertrude	Acctg. Clerk II	Supply and Services	July 8/86	1,936.00	60	17.59	5,736.72
Silzer, Arthur	Mechanic Asst.	Was. Centre Auth.	May 20/86	2,064.96	65	10.183	2,717.23
Smith, Robert H.		Anti-T.B. League	Aug. 31/86	526.00	65	5.285	169.32
Stundon-Linnel, F.	Tech. Inst. Rge. 5	Adv. Ed. and Man.	Sept. 26/86	3,431.00	65	14.10	8,818.88
Urschel, Josephine E.	Clerk Steno III	Social Services	July 13/86	346.00	60	17.198	1,148.88

Table 8

Employees Granted Deferred Allowances

Name	Position	Department	Effective Date	Last Monthly Salary	Age	Service Yrs./ Days	Annual Allowance
Cardiff, J. Francis	Clerk II	Health	Feb. 13/93	1,632.00	65	10.31	2,335.40
Forrester, Ellis W.	Acct. Clerk III	Sask. Housing	July 14/90	2,037.00	65	11.335	3,792.96
Garraway, Helen	Clerk Typist III	Education	Nov. 7/88	1,815.00	65	11.208	3,068.50
Longley, Willard A.	Dir. Bldg. Security	Supply and Services	May 15/89	4,336.00	65	12.133	9,270.69
Lorch, P. Wayne	Mgmt. Level 2	Ind. and Comm.	June 24/00	5,222.00	60	20.288	21,626.22
McCallion, Bernard	Exec. Director	S.V.R.C.C.	May 27/09	5,002.00	65	13.97	12,929.16
Patterson, Norah	Clerk 4	Urban Affairs	Oct. 7/89	2,068.00	60	15.50	6,103.56
Smallwood, Kenneth	M.L. 10	Health	May 20/90	5,186.00	65	11.89	9,486.60
Verret, Elizabeth	Nurse 1	Health	Oct. 13/99	2,574.00	60	17.127	6,594.96
Ward, Douglas	Ferry Operator	Rural Development	Aug. 18/87	11.273/hr.	65	6.13	1,578.12

Table 9

Employees Savings Account Retirement

Name	Position	Department	Final Salary	Age	Service Yrs./ Days	Lump Sum	Effective Date
Beaton, Lillian F.	Clk. Typist 2	Consumer Affairs	1,632.00	65	9.282	12,293.28	June 1, 1986
Carr, Marie	Parental Care Supervisor	Social Services	1,980.00	65	10.124	16,078.63	Sept. 1, 1986

Table 10

Deceased Superannuates and Widows

Name	Former Department	Annual Allowance	Date of Death	Age at Death	Allowance Payable	Effective Date
Aitken, Phyllis T.	Spouse	3,031.80	Nov. 17, 1986	89	No Beneficiary	
Allan, Margaret	Spouse	4,871.52	May 30, 1986	85	No Beneficiary	
Anthony, Eunice	Spouse	14,432.64	May 29, 1986	77	No Beneficiary	
Ashmead, Bertha A.	Social Services	3,689.52	May 1, 1985	75	No Beneficiary	
Baird, Ivan (Patricia)	Social Services	16,670.64	Oct. 19, 1986	63	10,002.48	Nov. 1, 1986
Benson, Lucy	Spouse	5,139.96	Nov. 6, 1986	84	No Beneficiary	
Bishop, Walter	Agriculture	7,194.36	July 1, 1986	75	No Beneficiary	
Bogner, Alva	Education	11,857.20	Apr. 4, 1986	62	No Beneficiary	
Bradley, Ottillia M.	Spouse	2,784.72	Jan. 18, 1987	101	No Beneficiary	
Branston, Kenneth	Municipal Affairs	7,853.40	Oct. 20, 1986	81	No Beneficiary	
Brown, Inga	Spouse	5,227.20	Dec. 23, 1985	87	No Beneficiary	
Brown, Peter	Health	6,635.16	July 24, 1986	94	No Beneficiary	
Brownbridge, R. (Verna)	Finance	7,617.72	Dec. 13, 1986	82	7,405.92	Jan. 1, 1987
Bryant, David (Mary C.)	Social Services	8,634.48	May 1, 1986	76	5,180.76	June 1, 1986
Buckle, Augusta S.	Spouse	4,139.40	Dec. 8, 1986	96	No Beneficiary	
Campbell, Emily F.	Spouse	3,376.68	Jan. 30, 1986	73	No Beneficiary	
Campbell, Margaret	Social Services	6,919.68	Dec. 3, 1986	92	No Beneficiary	
Campbell, Milfred	Highways	13,981.80	July 10, 1986	56	No Beneficiary	
Cannon, Annie	Anti-T.B.	3,221.88	May 4, 1986	87	No Beneficiary	
Carscadden, Willa	Parks and Ren. Res.	1,620.24	July 17, 1986	72	No Beneficiary	
Clarke, Helen A.	Health	5,624.16	Feb. 28, 1986	74	No Beneficiary	
Colpron, Simone	Spouse	2,934.36	Sept. 26, 1986	85	No Beneficiary	
Cornet, Angeline L.	Spouse	3,018.16	May 29, 1986	69	No Beneficiary	
Cozine, Alvie (Lillian)	Supply and Services	5,181.24	Aug. 2, 1986	74	5,023.44	Sept. 1, 1986
Davey, Alfred	Industry and Inform.	5,926.56	Feb. 28, 1986	79	No Beneficiary	
Davidson, Isabelle	Spouse	5,198.64	July 15, 1986	93	No Beneficiary	
Dawson, George	Municipal Affairs	11,218.20	May 13, 1986	88	No Beneficiary	
Dyok, Frank (Natalie)	Adv. Ed. and Manpower	14,775.48	July 11, 1986	64	11,371.08	Aug. 1, 1986
Eldred, K. (Rhoda M.)	Rev. Supply and Services	21,006.00	Feb. 8, 1986	69	15,650.28	Mar. 1, 1986
Finlayson, Rhoda	Spouse	7,261.56	Dec. 12, 1986	65	No Beneficiary	
Fitzgerald, G. (Clara)	Education	12,501.84	Feb. 20, 1986	82	7,501.20	Mar. 1, 1986
Franklin, Claudia	Spouse	4,016.28	June 9, 1986	74	No Beneficiary	
Frerichs, R. O. (Mary)	Highways	12,256.92	Apr. 30, 1986	72	7,354.20	May 1, 1986
Garnsey, W. (E. Belice)	Treasury	11,129.40	May 23, 1986	80	6,677.64	June 1, 1986
Gillies, Steve	Anti-T.B.	1,537.32	Oct. 10, 1986	79	No Beneficiary	
Gilchrist, L. (Bertha)	Parks and Ren. Res.	4,784.64	July 22, 1986	88	2,870.88	Aug. 1, 1986
Gorski, Katherine	Spouse	965.04	Aug. 8, 1986	70	No Beneficiary	
Graham, W. (Violet)	Municipal Affairs	14,440.08	Mar. 22, 1986	66	8,664.12	Arp. 1, 1986
Grant, David (Rilla)	Municipal Affairs	9,490.32	Apr. 23, 1986	90	5,694.24	May 1, 1986
Green, Jessie	Northern Sask.	11,190.84	June 13, 1986	68	No Beneficiary	

Saskatchewan Public Service Superannuation Board

Name	Former Department	Annual Allowance	Date of Death	Age at Death	Allowance Payable	Effective Date
Greenall, Helen D. H.	Justice	8,101.20	Dec. 15, 1986	80	No Beneficiary	
Hawrysh, N. J. (Doreen)	Municipal Affairs	22,390.68	Mar. 6, 1986	66	13,434.48	Apr. 1, 1986
Henderson, D. (Lucille)	S.T.C.	16,489.08	Nov. 15, 1986	68	9,893.52	Dec. 1, 1986
Hill, Fred J.	Social Services	7,112.76	Nov. 16, 1986	94	No Beneficiary	
Hogan, J. P. (Amelia)	Prov. Tax Comm.	16,060.08	July 1, 1986	73	9,636.12	Aug. 1, 1986
Hornung, J. (Charles)	Co-op and Co-op Dev.	6,867.36	Oct. 13, 1986	67	4,120.44	Nov. 1, 1986
Isherwood, Catherine	Spouse	1,212.36	Aug. 17, 1986	73	No Beneficiary	
Jensen, Wilbur (Dorothy)	Highways	4,494.48	Dec. 10, 1986	74	2,696.76	Jan. 1, 1987
Kaip, Max Wm.	Health	7,705.32	Feb. 24, 1986	73	No Beneficiary	
Kam, Frank (Lena)	Highways	9,597.96	Nov. 10, 1986	67	5,758.80	Dec. 1, 1986
Kaufman, John (Mary)	Highways	6,039.00	July 6, 1986	84	3,623.40	Aug. 1, 1986
Kernot, Norman G.	S.V.E.C.H.	10,537.08	July 25, 1986	65	No Beneficiary	
Kerr, Minnie I.	Spouse	2,868.96	Nov. 5, 1986	79	No Beneficiary	
Kokotailo, J. (Constance)	Labour	29,136.00	June 22, 1986	63	17,481.60	July 1, 1986
Lane, Roy	Spouse	5,987.76	Oct. 20, 1986	84	No Beneficiary	
Leek, Reginald	Spouse	2,786.28	Sept. 7, 1986	75	No Beneficiary	
Leflar, Agnes	Social Services	18,665.28	June 24, 1986	72	No Beneficiary	
ʼskiw, Nicholas	Health	6,511.44	Apr. 7/86	84	No Beneficiary	
Lindsay, Pearl	Spouse	1,930.56	Jan. 18, 1987	74	No Beneficiary	
Little, Helene	Anti-T.B. League	4,159.80	July 9, 1986	78	No Beneficiary	
Lockrey, Edna	Justice	4,850.76	Dec. 2, 1986	74	No Beneficiary	
Lowe, Katherine W.	Health	6,426.96	Oct. 24, 1986	76	No Beneficiary	
Mackie, Vivian	Health	8,517.00	Dec. 3, 1986	76	No Beneficiary	
Malmloff, Phyllis	Social Services	Deferred	Aug. 17, 1985	58	No Beneficiary	
Mann, Hewson G.	Highways	2,458.44	Oct. 26, 1986	66	No Beneficiary	
Mathison, Ivan (Edna)	Supply and Services	2,824.56	Feb. 17, 1986	69	1,694.76	Mar. 1, 1986
Mattock, E. A. (Muriel)	Attorney General	3,219.84	Aug. 15, 1986	94	1,932.00	Sept. 1, 1986
Mayers, Florence	Spouse	2,080.20	Dec. 16, 1986	94	No Beneficiary	
McArdle, Anne	Health	5,789.40	Dec. 3, 1986	70	No Beneficiary	
McCrae, H. (E. Isabelle)	Municipal Affairs	7,780.56	Aug. 21, 1986	84	4,668.34	Sept. 1, 1986
McKenzie, D. (Alberta)	Health	20,332.92	July 28, 1986	62	12,199.80	Aug. 1, 1986
McLeod, Edna	Spouse	9,789.00	Oct. 13, 1986	77	No Beneficiary	
McNeil, Gordon (Elsie)	Treasury	8,813.76	Nov. 4, 1986	68	5,288.28	Dec. 1, 1986
Mills, Ethel T.	Spouse	5,409.24	Oct. 7, 1986	98	No Beneficiary	
Miller, Kathleen	Milk Control Bd.	11,225.28	Oct. 7, 1986	79	No Beneficiary	
Mitchell, P.A. (Ruth)	Social Services	8,148.48	Mar. 26, 1986	76	4,889.16	Apr. 1, 1986
Morrison, Mary	Spouse	5,562.48	Jan. 7, 1987	91	No Beneficiary	
Morrison, Nellie	Spouse	3,629.76	Oct. 15, 1986	92	No Beneficiary	
Newfeld, George (Grace)	Education	12,663.48	Feb. 16, 1986	77	7,598.16	Mar. 1, 1986
Newfeld, Grace	Spouse	7,762.32	Aug. 6, 1986	69	No Beneficiary	
Nolin, Vivianne	Health	10,127.40	June 23, 1986	74	No Beneficiary	
Olauson, Lloyd (Enid)	Health	12,149.40	Jan. 11, 1987	78	7,289.64	Feb. 1, 1987
Pahl, Irene	Health	4,280.52	July 8, 1986	74	No Beneficiary	
Parsons, John E. (Doris)	Northern Sask.	22,290.48	July 3, 1986	68	15,938.88	Aug. 1, 1986

Saskatchewan Public Service Superannuation Board

Name	Former Department	Annual Allowance	Date of Death	Age at Death	Allowance Payable	Effective Date
Paxton, Aldo C.	Spouse	6,091.68	Sept. 6, 1986	91	28,935.48	15 yr. annuity pay to June 30, 1991
Preston, Dr. K. (Abhainn)	Health	9,687.24	Feb. 17, 1986	66	7,169.88	Mar. 1, 1986
Ratcliffe, Elma F.	Spouse	5,567.28	Apr. 5, 1986	88	No Beneficiary	
Reznechenko, Lloyd M.	Parks and Ren. Res.	14,199.60	Jan. 28, 1987	62	No Beneficiary	
Ridley, Joseph (Leila)	Agriculture	12,588.72	Dec. 16, 1986	84	7,553.28	Jan. 1, 1987
Ritter, Catherine E.	Municipal Affairs	9,511.44	Jan. 19, 1987	78	No Beneficiary	
Roberts, Cecilia	Spouse	2,989.32	Dec. 30, 1986	93	No Beneficiary	
Rogerson, Ena R.	Health	10,175.28	Oct. 26, 1986	85	No Beneficiary	
Rollie, Mable E.	Social Services	4,923.60	Jan. 9, 1987	72	No Beneficiary	
Rowland, S. (Clara)	Highways	6,309.96	Apr. 22, 1986	76	3,786.00	May 1, 1986
Rowels, Lydia	Spouse	4,347.96	Apr. 22, 1986	92	No Beneficiary	
Rozell, Arthur	Public Works	6,353.16	Oct. 15, 1986	86	No Beneficiary	
Saucier, Yvonne	Spouse	2,715.60	July 15, 1986	80	No Beneficiary	
Schuler, E. (Geneva)	Sask. Crop Ins.	5,088.60	Apr. 1, 1986	65	5,126.88	May 1, 1986
Scott, Norma T.	Education	12,475.56	Dec. 23, 1986	84	No Beneficiary	
Shaw, Oliver	Parks and Ren. Res.	6,607.20	June 27, 1986	78	No Beneficiary	
Sotiroff, Dr. G. (Irene)	Health	4,964.28	Oct. 10, 1986	76	2,978.64	Nov. 1, 1986
Springette, J. (Dorothy)	Labour	13,089.00	Apr. 7, 1986	65	7,853.40	May 1, 1986
Steistol, Odd (Laurel)	Parks and Ren. Res.	9,885.72	Apr. 8, 1986	58	7,908.84	May 1, 1986
Stenbraaten, Kaare	Adv. Ed. and Manpower	24,839.76	May 27, 1986	68	No Beneficiary	
Stewart, Jean E.	Education	9,658.32	Jan. 3, 1987	79	No Beneficiary	
Sutherland, Isabella	Spouse	5,596.44	Dec. 11, 1986	73	No Beneficiary	
Tanner, Lloyd W. (Edna)	Social Services	7,164.72	June 26, 1986	74	7,265.04	Aug. 1, 1986
Thomson, E. Doreen	Energy and Mines	10,642.92	Mar. 6, 1986	67	No Beneficiary	
Tizley, Nellie	Anti-T.B.	1,709.28	July 18, 1986	85	No Beneficiary	
Uhren, Nellie	Spouse	3,677.52	Nov. 9, 1986	89	No Beneficiary	
West, Blanche	Anti-T.B.	899.28	Feb. 20, 1986	82	No Beneficiary	
Woodrow, Dr. Robert	Health	13,210.68	Sept. 14, 1986	76	No Beneficiary	
Zerr, Dora (Daniel)	Energy and Mines	4,974.00	May 6, 1986	66	2,984.40	June 1, 1986

Table 11

Deceased Employees 10 Years or More of Service

Name	Position	Department	Salary at Death	Date of Death	Age at Death	Service Yrs./ Days	Annual Allowance (Mo.)	Effective Date
Anderson, Arnold	Ext. Com. Spec.	Agriculture	2,405.43	May 23/86	59	29.165	Refund Payable $42,115.97	
Bolen, P. (Elizabeth)	Garage Manager	S.T.C.	2,750.00	June 23/86	62	39.309	21,773.40	June 24/86
Chaboyer, D. (Philomena)	Fire Prot. Wkr.	Parks and Ren. Res.	10.535/hr.	May 22/86	46	9.49	3,807.12	June 1/86
Chrystal, Verna	Inf. Off. 1	Prov. Sec.	2,529.00	Apr. 20/86	54	35.280	Refund Payable $32,729.03	
Day, W. J. (Margaret)	Corr. Wkr. 1	Justice	2,371.00	July 22/86	52	33.22	12,381.00	Aug. 1/86
Herman, R.D. (Joan)	T.S.S. Insp. 3	Labour	4,415.00	July 22/86	54	33.299	29,093.28	Aug. 1/86
Hovdebo, Allen (Joan)	Co-od. Aud. Vis.	Adv. Ed. and Man.	3,297.00	Dec. 29/86	39	13.169	7,558.92	Jan. 1/87
Lillico, J. (Donaleen)	Journeyman 2	Core Services	2,672.81	Aug. 17/86	57	19.242	6,789.42	Aug. 17/86
Locksely, S. (Margaret)	Nurse 3	Social Services	2,752.14	Jan. 9/87	54	33.173	17,292.24	Jan. 10/87
McCullough, Jim N.	Correction Wkr.	Social Services	2,606.00	Oct. 17/86	55	15.70	3,815.88	Nov. 1/86
McDonald, V. (Joseph)	Acct. Clerk 2	Agriculture	1,994.00	Aug. 2/86	63	30.138	12,788.28	Sept. 1/86
Neville, Ida	Clk. Typist 2	Agriculture	1,615.28	Sept. 3/86	63	13.90	Refund Payable $19,911.59	
Nolin, D. (Herve)	Sewing Room Wkr.	Health	1,763.36	Mar. 13/86	56	26.317	7,185.24	Mar. 14/86
Pasloske, R. (Anne)	M.O. 3000-C	Highways	3,277.00	June 2/86	55	21.61	14,559.84	July 1/86
Pinder, W. (Marion)	Htg. Plant Eng. 1	Supply and Services	2,139.00	Feb. 16/86	37	19.90	8,630.04	Mar. 1/86
Wallman, Sam (Anne)	Labourer	Parks and Ren. Res.	14.285/hr.	Oct. 8/86	62	9.314	5,346.00	Oct. 9/86

Table 12

Deceased Employees, Less than 10 Years of Service

Name	Position	Department	Salary at Death	Date of Death	Age at Death	Service Yrs./ Days	Refund Payable
Junior, Y. (Harold)	Serv. Worker 2	Core Services	1,691.00	June 27/86	51	9.210	7,291.62
MacDonald, Inez T.	Clerk Typist 2	Education	1,636.78	Jan. 7/87	61	14.350	20,010.32
Moore, Donald	Equip. Operator	Highways	11.273/hr.	Oct. 5/86	51	9.211	19,471.22
Trehubiak, Wm.	Labour Service	Parks and Ren. Res.	1,826.00	July 17/86	53	13.254	5,956.90
Wallace, John G.	Serv. Worker 1	Core Services	1,143.78	May 22/86	52	9.978	26,363.38

Table 13

Transfers Under Reciprocal Agreements

Name	Transferred to	Department/Agency	Provincial Gov't. Matching Amount	Total Amount Transferred	Date
Berry, Peter W	Ontario	Social Services	$ 14,693.97	$ 29,387.95	June 3/86
Bishoff, Robert	City of Regina	Finance	30,806.30	61,612.60	Oct. 22/86
Boulton, Bruce	Sask. Power Corp.	Continuing Education	30,692.66	59,500.77	June 4/86
Cheung, Kenneth	Crown Investment Corp.	Sask. Water Corporation	14,281.22	28,562.44	Sept. 17/86
Clavelle, Chas. B.	Sask. Health Care	Highways	5,505.35	11,010.70	Aug. 18/86
Dunn, Colin	Supply and Services Can.	Energy and Mines	42,960.51	85,921.02	May 20/86
Fox, Frank	Crown Investment Corp.	Sask. Water Corporation	47.15	94.30	Sept. 9/86
Gilliss, A. Grant	Crown Investment Corp.	Sask. Water Corporation	238.33	476.66	Aug. 26/86
Hammond, John	Crown Investment Corp.	Highway Traffic Board	52,271.96	104,543.92	Feb. 9/87
Heal, Frederick A.	Crown Investment Corp.	Energy and Mines	52,571.77	105,143.54	Sept. 11/86
Hunter, Thomas	Crown Investment Corp.	Sask. Oil and Gas	36,461.83	72,923.66	Dec. 4/86
Krochak, Steven	Teachers' Supern. Comm.	Education	63,780.66	127,561.32	July 28/86
MacArthur, C. A.	Crown Investment Corp.	Sask. Water Corporation	17,014.53	34,029.06	Sept. 8/86
McDoanld, David	Sask. Power Corp.	Highways	29,248.85	58,497.70	May 20/86
McDonald, Glen	Crown Investment Corp.	Sask. Water Corporation	28,227.82	56,455.64	May 1/86
Mullin, John D.	B.C. Supern. Comm.	Sask. Property Man. Corp.	42,210.54	84,421.08	Apr. 14/87
Munholland, R.	Sask. Power Corp.	Sask. Computer	15,521.95	31,043.90	May 20/86
Newcombe, Donald	Crown Investment Corp.	Sask. Water Corporation	16,970.83	33,941.66	Aug. 18/86
Ostapiu, Bud M.	Crown Investment Corp.	Sask. Water Corporation	28,419.16	56,838.32	Dec. 10/86
Pelech, S. Ronald	Crown Investment Corp.	Sask. Water Corporation	16,177.48	32,354.96	Sept. 17/86
Poulin, Dennis L.	Crown Investment Corp.	Sask. Computer	56,595.54	113,191.08	Apr. 14/87
Russell, Terrence	B.C. Supern. Comm.	Health	51,893.04	103,786.08	Dec. 11/86
Schuster, Gerald	Sask. Power Corporation	Energy and Mines	53,044.74	106,089.48	May 20/86
Shiels, Carl	Crown Investment Corp.	Highway Traffic Board	42,759.56	85,519.12	Feb. 9/87
Stengler, Ronald	Crown Investment Corp.	Finance	45,134.93	90,269.86	May 20/86
Stengler, Ronald	Crown Investment Corp.	Finance	630.57	1,261.14	Sept. 9/86
Stewart, Robert	Supply and Services Can.	Continuing Education	32,125.59	64,251.18	June 11/86

Public Service Superannuation Board

Public Service Superannuation Plan

Financial Schedules

For the Year Ended March 31, 1987

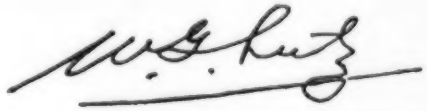
Saskatchewan
Public Service
Superannuation
Board

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the schedules of receipts and payments and employees' accumulated contributions of the Public Service Superannuation Plan and the Employees' Savings Account administered by the Public Service Superannuation Board for the year ended March 31, 1987. These schedules are prepared pursuant to the requirements of subsection 69(2) of The Public Service Superannuation Act. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these schedules present fairly the receipts and payments and the changes in employees' accumulated contributions of the Public Service Superannuation Plan and the Employees' Savings Account for the year ended March 31, 1987 in accordance with the accounting principles disclosed in Note 2 to the schedules applied on a basis consistent with that of the preceding year.



Regina, Saskatchewan,
October 16, 1987.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Schedule 1

Public Service Superannuation Board
Public Service Superannuation Plan
Schedule of Receipts and Payments

Year Ended March 31

	1987	1986
Receipts:		
Employees' contributions — current and prior service	$12,876,812	$13,120,621
Matching contributions from agencies participating in the Plan	518,246	520,115
Interest from employees purchasing prior service credits	29,067	27,775
Refund of previous year's expenditure	13,299	19,337
Total receipts	13,437,424	13,687,848
Payments:		
Allowances under provisions of The Public Service Superannuation Act	40,991,041	39,341,838
Accumulated contributions of employees terminating registration in the Plan	1,535,381	2,184,478
Interest on accumulated contributions of employees terminating registration in the Plan	651,408	828,439
Board's share of contributions and interest under reciprocal agreement transfers	849,448	770,591
Refunds of the balance of equity to the estates of deceased superannuates	15,510	8,126
Total payments	44,042,788	43,133,472
Excess of payments over receipts — from the Consolidated Fund	$30,605,364	$29,445,624

(See accompanying notes to the financial schedules)

Schedule 2

Public Service Superannuation Board
Public Service Superannuation Plan
Schedule of Employees' Accumulated Contributions

Year Ended March 31

	1987	1986
Balance, beginning of year	$111,604,049	$103,942,610
Add:		
Contributions received — current and prior service, including refund of previous years expenditure	12,876,812	13,120,621
Contributions transferred from the Employees' Savings Account on behalf of employees who elected to transfer to the Public Service Superannuation Plan during the year	—	27,751
Miscellaneous adjustments of prior years' revenues	1,369	—
Deduct:		
Accumulated contributions of employees terminating registration under the Plan and paid out during year	(1,535,381)	(2,182,669)
Accumulated contributions of those employees for whom the payment of monthly allowances commenced during the year under provisions of the Plan	(4,156,623)	(3,300,647)
Miscellaneous refunds of contributions received in prior year	(13,602)	(3,617)
Balance, end of year	$118,776,624	$111,604,049

(See accompanying notes to the financial schedules)

Schedule 3

Public Service Superannuation Board
Employees' Savings Account
Schedule of Receipts and Payments

Year Ended March 31

	1987	1986
Receipts:		
Employees' contributions — current and prior service	$ 1,605	$ 8,812
Matching contributions from agencies participating in the Employees' Savings Account	—	117
Total receipts	1,605	8,929
Payments:		
Employees' contributions refunded or disbursed to beneficiaries of deceased employees	14,485	45,548
Interest on employees' contributions refunded or disbursed to beneficiaries of deceased employees	4,966	16,008
Board's matching contributions and interest paid to employees or their beneficiaries under provisions of Section 48 of The Public Service Superannuation Act	18,958	58,594
Total payments	38,409	120,150
Excess of payments over receipts — from the Consolidated Fund	$ 36,804	$ 111,221

(See accompanying notes to the financial schedules)

Schedule 4

Public Service Superannuation Board
Employees' Savings Account
Schedule of Employees' Accumulated Contributions

Year Ended March 31

	1987	1986
Balance, beginning of year	$ 37,371	$ 101,858
Add:		
Employees' contributions received	1,605	8,812
Deduct:		
Contributions refunded to employees or disbursed to beneficiaries of deceased employees	(14,485)	(45,548)
Contributions transferred to the Public Service Superannuation Plan on behalf of employees who elected to transfer to the Public Service Superannuation Plan during the year	—	(27,751)
Balance, end of year	$ 24,491	$ 37,371

(See accompanying notes to the financial schedules)

Public Service Superannuation Board
Notes to the Schedules
March 31, 1987

1. Schedules of Receipts and Payments and Employees' Accumulated Contributions

Section 69 of The Public Service Superannuation Act requires the preparation of a report which itemizes contributions received from employees, allowances paid to superannuates and refunds of contributions. These reports are presented as the Schedules of Receipts and Payments and the Schedules of Employees' Accumulated Contributions.

a) Schedules of Receipts and Payments

In accordance with the provisions of Section 40 of The Public Service Superannuation Act, all funds received (paid) by the Board are recorded as revenue (expenditure) of the Consolidated Fund of the Province. No funds are set aside for the payment of future benefits (see Note 6).

b) Schedules of Employees' Accumulated Contributions

The Schedules of Employees' Accumulated Contributions present, in summary form, an accounting of the changes that have occurred during the year in the cumulative contributions of all employees of the Provincial Government and related agencies who are registered under the provisions of The Public Service Superannuation Act. In the case of the Public Service Superannuation Plan, these employees are not yet in receipt of allowances under the Act. For the Employees' Savings Account, these employees have not yet received a refund of contributions.

The balance of the employees' accumulated contributions does not include any accrued interest thereon which may be payable to or on behalf of the employee upon his termination or retirement. Interest provided for in the Act is calculated and paid by the Board when terminating employees withdraw their accumulated contributions from the Plans.

2. Accounting Policy

The accounts are maintained on a cash basis of accounting with the following modifications:

(i) Amounts received in the month of April which apply to the preceding fiscal year are recorded as received in the preceding fiscal year.

(ii) Disbursements made in the month of April which apply to the preceding fiscal year are recorded as paid in the preceding fiscal year.

3. Public Service Superannuation Plan

Members of The Public Service Superannuation Plan include those public service employees who were employed prior to October 1, 1977 and did not elect to transfer to the Public Employees' (Government Contributory) Superannuation Plan prior to October 1, 1978.

4. Employees' Savings Account

For those employees who were ineligible to contribute to the Public Service Superannuation Plan because of age restrictions upon commencement of employment, Section 48 of The Public Service Superannuation Act permits them to contribute to the Employees' Savings Account. Upon retirement, the employee receives, in lieu of a retirement pension, his contributions with accrued interest together with an amount equal to his accumulated contributions and interest.

5. Related Party Transactions

In accordance with section 3(3) of The Public Service Superannuation Act, all general administrative and employee costs required for the administration of the Board are paid out of the Consolidated Fund of the Province of Saskatchewan. Accordingly, no provision for these costs is included in these schedules.

6. Unfunded Past Service Pension Liability

Section 40 of The Public Service Superannuation Act stipulates that all benefit payments pursuant to the Public Service Superannuation Plan shall be paid from the Consolidated Fund.

An actuarial valuation of the Public Service Superannuation Plan was performed as at March 31, 1986. The consulting actuaries estimated the unfunded liability of the plan, using the accrued benefit actuarial cost method, discount for interest, to be $646,615,000 for services provided to the valuation date. The unfunded past service liability has been calculated using a discount rate of interest of 9%.

7. Integration of the Canada Pension Plan

The Canada Pension Plan is considered to be integrated with the Public Service Superannuation Plan in the calculation of superannuation allowances and in making payroll deductions for superannuation contribution purposes. Although the Plans are integrated for the foregoing purposes, the accompanying financial schedules do not reflect the employees' contributions to the Canada Pension Plan nor the allowances paid to superannuates by the Canada Pension Plan.

8. Subsequent Events

The Provincial Government announced an Early Retirement Program for its employees on March 23, 1987. Employees wishing to participate under the program were required to make their decision by April 20, 1987. Of those employees who were eligible, 1,271 applied for the early retirement option. The estimated monthly cost of the program for the 1987/88 fiscal year is approximately $2 million, commencing June 1, 1987.

Saskatchewan
Public Service
Superannuation
Board

Saskatchewan Transportation Company Employees Superannuation Fund

Financial Statements

For the Year Ended March 31, 1987

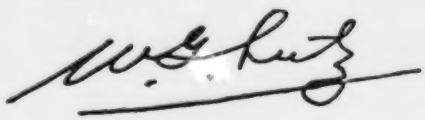
Saskatchewan
Public Service
Superannuation
Board

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the balance sheet of the Saskatchewan Transportation Company Employees Superannuation Fund as at March 31, 1987, and the statement of accumulated fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1987, and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.



Regina, Saskatchewan,
October 14, 1987.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Statement 1

Saskatchewan Transportation Company Employees Superannuation Fund
Balance Sheet

As at March 31

	1987	1986
Assets		
Cash in bank	$ —	$ 77,187
Accounts receivable and accrued investment earnings	391,629	408,217
Investments (Schedule 1)	15,981,275	13,415,828
	$16,372,904	$13,901,232
Liabilities and Accumulated Fund Balance		
Bank overdraft, including outstanding cheques	$ 551,392	$ —
Accounts payable	2,372	—
Accumulated fund balance (Note 3) (Statement 2)	15,819,140	13,901,232
	$16,372,904	$13,901,232

(See accompanying notes to financial statements)

Statement 2

Saskatchewan Transportation Company Employees Superannuation Fund Statement of Accumulated Fund Balance

For the Year Ended March 31

	1987	1986
Accumulated Fund Balance, beginning of year	$13,901,232	$11,377,578
Add:		
Employer's contributions	329,973	354,364
Employees' contributions	330,855	355,181
Net investment earnings	1,417,162	1,292,359
Gain on sales of investments (Net)	813,554	1,293,175
	2,891,544	3,295,079
Deduct:		
Superannuation allowances	908,566	701,298
Refunds:		
Contributions	50,582	56,671
Interest	14,488	13,456
	973,636	771,425
Accumulated Fund Balance, end of year — to Statement 1	$15,819,140	$13,901,232
Comprised of:		
Employees' accumulated contributions (Note 3)	$ 2,956,063	$ 2,853,079
Unallocated (Note 3)	12,863,077	11,048,153
	$15,819,140	$13,901,232

(See accompanying notes to financial statements)

Saskatchewan Transportation Company Employees Superannuation Fund
Notes to Financial Statements
March 31, 1987

1. Significant Accounting Policies

a) Investments

Investments are recorded at cost. Differences between cost and par value of debentures are not amortized. Discounts on coupons are amortized on a yield basis to maturity date.

Any gain or loss realized upon the sale of investments are recognized in the period in which the sale took place.

b) Basis of Accounting

The accounts are maintained on an accrual basis of accounting.

2. Description of the Fund

The Saskatchewan Transportation Company Employees Superannuation Fund was established under provisions of an amendment to The Public Service Superannuation Act, effective April 1, 1981, and is administered by the Public Service Superannuation Board. Employees of the Saskatchewan Transportation Company on March 31, 1981, are deemed to be employees of the Public Service for purposes of The Public Service Superannuation Act. For those employees deemed to be Public Service Employees, contributions are made to the fund and correspondingly refunds, transfers and retirement benefits are paid from the fund, all in accordance with the provisions of The Public Service Superannuation Act.

3. Accumulated Fund Balance

The accumulated fund balance is composed of the employees accumulated contributions and the unallocated fund balance.

Employees' Accumulated Contributions

This represents the accumulated amounts that have been contributed by current company employees to the fund at year end. This sum does not represent the accrued value of retirement benefits earned by these employees since retirement benefits are based on years of service and salary levels.

Unallocated Fund Balance

This is comprised of:

i) the accumulated contributions made by all superannuates to the fund;

ii) investment earnings, gains and losses; and

iii) accumulated contributions to the fund by the Saskatchewan Transportation Company

reduced by:

i) retirement allowances paid to superannuated employees; and

ii) interest paid upon withdrawal or transfer of employee contributions from the fund.

4. Related Party Transactions

The Fund is administered by the Public Employees Benefits Agency. In accordance with Section 3(3) of The Public Service Superannuation Act, the costs to administer the fund are borne by the consolidated fund of the province and are not reflected in the accompanying financial statements.

5. Unfunded Liability

Benefits provided under The Public Service Superannuation Act and paid from The Saskatchewan Transportation Company Employees Superannuation Fund are considered to be defined benefit final average pensions.

An actuarial valuation was performed on this Fund as at March 31, 1984. The valuation indicated that using the accrued benefit actuarial cost method, the present value of accumulated benefits resulting from services provided to the valuation date was $13.9 million with an existing asset valuation of $10.1 million based on book values, for a net unfunded actuarial liability of $3.8 million at March 31, 1984. The Consolidated Fund is obligated to fund any deficiency to meet retirement benefits and withdrawals.

Schedule 1

Saskatchewan Transportation Company Employees Superannuation Fund
Schedule of Investments

As at March 31

	Cost		Maturity Value		Market Value	
	1987	1986	1987	1986	1987	1986
DEBENTURES:						
Government of Canada	$ 2,014,160	$ 2,002,810	$ 2,000,000	$ 2,000,000	$ 2,040,320	$ 2,019,930
Province of Saskatchewan	1,488,523	1,242,273	1,800,000	1,550,000	1,893,509	1,588,988
Other Provincials and Provincially Guaranteed	2,457,294	2,272,014	2,680,000	2,660,000	2,893,169	2,815,758
Municipal	35,000	51,000	35,000	51,000	33,229	47,529
Corporate	4,829,120	3,000,159	4,880,000	3,000,000	5,339,570	3,416,840
TOTAL DEBENTURES	10,824,097	8,568,256	$11,395,000	$ 9,261,000	12,199,797	9,889,045
EQUITIES	1,905,549	2,498,407			2,286,988	3,112,324
MORTGAGES	398,951	377,616			401,709	446,604
SHORT TERM INVESTMENTS	2,594,759	1,718,535	$ 2,660,000	$ 1,775,000	2,594,758	1,718,535
	15,723,356	13,162,814			$17,483,252	$15,166,508
REAL ESTATE EQUITIES	257,919	253,014			*	
	$15,981,275	$13,415,828				

*No independent valuation of the real estate has been conducted as at March 31, 1987. As a result, market values have not been included in this schedule.

Saskatchewan
Public Service
Superannuation
Board

Anti-Tuberculosis League Employees Superannuation Fund

Financial Statements

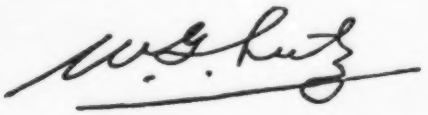
For the Year Ended March 31, 1987

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the balance sheet of the Anti-Tuberculosis League Employees Superannuation Fund as at March 31, 1987 and the statement of accumulated fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1987, the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.



Regina, Saskatchewan,
October 20, 1987.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Statement 1

Anti-Tuberculosis League Employees Superannuation Fund
Balance Sheet

As at March 31

	1987	1986
Assets		
Cash in bank	$ 107,919	$ 3,932
Accounts receivable and accrued interest	151,721	179,342
Investments (Schedule 1)	5,288,484	5,288,872
	$ 5,548,124	$ 5,472,146
Liabilities and Accumulated Fund Balance		
Accounts payable	$ —	$ 152
Accumulated Fund Balance (Note 3) (Statement 2)	5,548,124	5,471,994
	$ 5,548,124	$ 5,472,146

(See accompanying notes to the financial statements)

Statement 2

Anti-Tuberculosis League Employees Superannuation Fund
Statement of Accumulated Fund Balance

For the Year Ended March 31

	1987	1986
Accumulated Fund Balance, beginning of year	$ 5,471,994	$ 5,387,442
Add:		
Employer's contributions	28,956	39,539
Employees' contributions	28,956	39,539
Interest revenue	582,574	607,128
Gain on sale of investments (net)	208,647	134,769
	849,133	820,975
Deduct:		
Superannuation allowances	773,003	721,954
Refunds:		
Contributions	—	8,860
Interest	—	5,609
	773,003	736,423
Accumulated fund balance, end of year — to Statement 1	$ 5,548,124	$ 5,471,994
Comprised of:		
Employees' accumulated contributions	$ 267,799	$ 342,473
Unallocated	5,280,325	5,129,521
	$ 5,548,124	$ 5,471,994

(See accompanying notes to financial statements)

Anti-Tuberculosis League Employees Superannuation Fund
Notes to Financial Statements

Year Ended March 31, 1987

1. Significant Accounting Policy

Investments

Investments are recorded at cost. Differences between cost and par value are not amortized. Any gain or loss realized upon the sale of investments is recognized in the period in which the sale took place.

2. Description of the Fund

The Anti-Tuberculosis League Employees Superannuation Fund was established under provisions of an amendment to The Public Service Superannuation Act, effective April 1, 1979. Employees of the Saskatchewan Anti-Tuberculosis League on March 31, 1979 are deemed to be employees of the public service for purposes of The Public Service Superannuation Act unless an election was made prior to April 1, 1980 to participate in the Public Employees (Government Contributory) Superannuation Plan.

3. Accumulated Fund Balance

The accumulated fund balance is composed of the employees accumulated contributions and the unallocated fund balance.

Employees' Accumulated Contributions

This amount represents the accumulated amounts that have been contributed to the Fund by current League employees or former employees who are not yet in receipt of benefits.

Unallocated Fund Balance

This is comprised of:

i) the balance of all amounts contributed by former League employees who themselves or whose beneficiaries are or were receiving allowances;

ii) all amounts contributed by the employer and;

iii) investment earnings;

reduced by:

i) allowances paid to superannuates and;

ii) interest on contributions refunded to members who have resigned.

4. Related Party Transactions

The Fund is administered by the Public Employees Benefits Agency. In accordance with Section 3(3) of The Public Service Superannuation Act, the costs to administer the Fund are borne by the Consolidated Fund of the Province and are not reflected in the accompanying financial statements.

5. Unfunded Liability

Pensions paid from the Anti-Tuberculosis League Employees Superannuation Fund under The Public Service Superannuation Act are considered to be defined benefit final average pensions.

An actuarial valuation performed on this fund as at March 31, 1984 indicated that, using the accrued benefit actuarial cost method, the present value of accumulated benefits resulting from service provided to valuation date was $6.5 million. This amount, less the asset valuation of $5.3 million based on book values, resulted in a net unfunded actuarial liability of $1.2 million at March 31, 1984. The Consolidated Fund is obligated to fund any deficiency to meet retirement benefits and withdrawals.

Anti-Tuberculosis League Employees Superannuation Fund
Schedule of Investments

Schedule 1

As at March 31

	Cost		Maturity Value		Market Value	
	1987	1986	1987	1986	1987	1986
Long Term Investments						
Debentures:						
Government of Canada	$ 708,700	$ 697,350	$ 700,000	$ 700,000	$ 748,500	$ 741,000
Provincials and Provincial Guarantees	1,929,040	1,876,915	1,990,000	1,965,000	2,138,507	2,107,904
Municipals	206,847	229,185	210,000	235,000	201,552	216,949
Corporates	1,791,404	1,790,636	1,817,000	1,822,511	2,054,233	2,067,694
Total Debentures	4,635,991	4,594,086	$ 4,717,000	$ 4,722,511	5,142,792	5,133,547
Equities	160,906	200	$ —	$ —	194,364	184
Short Term Investments	491,587	694,586	$ 500,000	$ 715,000	491,587	694,586
Total — to Statement 1	$ 5,288,484	$ 5,288,872			$ 5,828,743	$ 5,828,317